

CLAY COUNTY, KANSAS
FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

CLAY COUNTY

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Clay County, Kansas

We have audited the accompanying primary government financial statements of Clay County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Clay County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Clay County, Kansas, as of December 31, 2009.

As described more fully in Note A, Clay County, Kansas, has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of component units of Clay County, Kansas, the primary government financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Clay County, Kansas, as of December 31, 2009, or the changes in its financial position for the year then ended. Further, Clay County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

MEMBERS:

American Institute of
Certified Public Accountants

Kansas Society of Certified
Public Accountants



Board of County Commissioners
Clay County
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In our opinion, the primary government financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Clay County, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, on the basis of accounting described in Note A.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
December 27, 2010

CLAY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2009

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and A/P	Ending Cash Balance
General Fund	\$ 1,343,376	1,943,598	2,689,564	597,410	35,725	633,135
Special Revenue Funds:						
Road and Bridge	9,336	2,280,596	2,068,531	221,401	38,817	260,218
Health	27,081	689,606	729,543	(12,856)	12,984	128
Historical Records	-	42,008	42,008	-	-	-
Noxious Weed	36,146	284,786	250,418	70,514	386	70,900
Courthouse Maintenance	209,668	126,295	5,910	330,053	-	330,053
Special Alcohol	24,416	12,689	13,626	23,479	-	23,479
Special Parks & Recreation	5,397	2,989	5,797	2,589	-	2,589
Employee Benefits	232,514	1,299,130	1,333,657	197,987	1,410	199,397
Emergency 911	46,269	30,482	22,734	54,017	1,431	55,448
Noxious Weed Capital Outlay	81,258	12,000	25,654	67,604	24,159	91,763
Waste Disposal	119,821	406,542	404,006	122,357	2,472	124,829
Waste Disposal Capital Outlay	89,236	25,000	24,131	90,105	-	90,105
Economic Development	319,148	137,924	173,135	283,937	2,948	286,885
Special Bridge	175,220	129,200	137,686	166,734	-	166,734
Cell Phone 911	31,847	16,335	3,759	44,423	-	44,423
Equipment Reserve Fund	363,590	15,000	51,312	327,278	-	327,278
Concealed Hand Gun	1,800	1,000	-	2,800	-	2,800
Special Highway Improvements	489,620	-	489,620	-	-	-
Clay Counts - Prevention	(1,367)	99,979	80,710	17,902	-	17,902
Sheriff's Drug Asset Forfeiture	3,956	-	1,000	2,956	-	2,956
Registered Offender	360	1,060	-	1,420	-	1,420
Solid Waste Landfill Improvement	365,174	25,000	74,451	315,723	398	316,121
Ambulance Grant	962	3,203	-	4,165	-	4,165
Citizens Corp Grant	3,885	-	-	3,885	-	3,885
Register of Deeds Technology	42,039	11,884	6,687	47,236	-	47,236
Emergency Management Grant	(8,049)	23,760	4,119	11,592	6	11,598
Underage Drinking Reward	-	1,000	-	1,000	-	1,000
Inmate Work Release	-	2,833	-	2,833	-	2,833
Debt Service Fund:						
Bond and Interest	43,334	220,163	207,199	56,298	-	56,298
Capital Project Fund:						
Bridge Improvement Sales Tax	1,274,681	471,641	449,843	1,296,479	-	1,296,479
Landfill Post-Closure	664,043	52,722	-	716,765	-	716,765
2002 Series A Bond	210,264	1,352	-	211,616	-	211,616
Expendable Trust Funds:						
Sheriff's Benefit	13,176	2,423	4,485	11,114	-	11,114
Sheriff's Inmate	2,372	15,123	14,570	2,925	-	2,925
Ambulance Special Equipment	1,694	159	-	1,853	-	1,853
Ambulance Service	71	258,999	258,988	82	-	82
Total Primary Government (Excluding Agency Funds)	\$ 6,222,338	8,646,481	9,573,143	5,295,676	120,736	5,416,412

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2009

Composition of Cash

United Bank & Trust, Clay Center	
NOW account checking	\$ 735,382
NOW account checking (Clerk of the District Court)	14,325
NOW account checking (Ambulance Service)	82
Money market account	3,847,355
Savings (Ambulance Service)	1,853
Union State Bank, Clay Center	
Money market account	503,236
NOW account checking	1,861,502
Savings (Sheriff's Benefit)	8,502
Checking (Sheriff's Benefit)	2,611
Checking (Sheriff's Inmate)	2,925
Union State Bank, Clay Center	
#67859	6,150
#67954	100,000
#68240	700,000
#68242	700,000
#68299	1,000,000
#68300	264,000
#68230	1,700,000
#68270	100,000
#68310	500,000
United Bank & Trust, Clay Center	
#317930	500,000
Farmers and Merchants State Bank, Wakefield	
Certificate of Deposit	
#10218	100,000
#10294	100,000
#10301	200,000
Clay County National Bank, Clay Center	
Certificate of Deposit	
#05-263957-21	200,000
Cash on hand	850
<u>Total Cash</u>	\$ 13,148,773
Agency Funds Per Statement 4	7,732,361
<u>Total Primary Government (Excluding Agency Funds)</u>	\$ <u>5,416,412</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund	\$ 3,214,961	-	3,214,961	2,689,564	(525,397)
Special Revenue Funds:					
Road and Bridge	2,146,677	-	2,146,677	2,068,531	(78,146)
Health	662,901	-	662,901	729,543	66,642
Historical Records	42,691	-	42,691	42,008	(683)
Noxious Weed	333,958	-	333,958	250,418	(83,540)
Courthouse Maintenance	205,982	-	205,982	5,910	(200,072)
Special Alcohol	37,375	-	37,375	13,626	(23,749)
Special Parks & Recreation	11,964	-	11,964	5,797	(6,167)
Employee Benefits	1,450,441	-	1,450,441	1,333,657	(116,784)
Emergency 911	106,167	-	106,167	22,734	(83,433)
Noxious Weed Capital Outlay	85,058	-	85,058	25,654	(59,404)
Waste Disposal	451,445	-	451,445	404,006	(47,439)
Waste Disposal Capital Outlay	149,836	-	149,836	24,131	(125,705)
Economic Development	223,777	-	223,777	173,135	(50,642)
Special Bridge	299,981	-	299,981	137,686	(162,295)
Cell Phone 911	79,720	-	79,720	3,759	(75,961)
Equipment Reserve Fund				51,312	-
Concealed Hand Gun				489,620	-
Special Highway Improvements				80,710	-
Clay Counts - Prevention				1,000	-
Sheriff's Drug Asset Forfeiture				-	-
Registered Offender				74,451	-
Solid Waste Landfill Improvement				-	-
Ambulance Grant				-	-
Citizens Corp Grant				6,687	-
Register of Deeds Technology				4,119	-
Emergency Management Grant				-	-
Underage Drinking Reward				-	-
Inmate Work Release				-	-
Debt Service Fund:					
Bond and Interest	241,273	-	241,273	207,199	(34,074)
Capital Project Fund:					
Bridge Improvement Sales Tax				449,843	(17)
Landfill Post-Closure	449,860	-	449,860	-	-
2002 Series A Bond				-	-
Expendable Trust Funds:					
Sheriff's Benefit				4,485	-
Sheriff's Inmate				14,570	-
Ambulance Special Equipment				-	-
Ambulance Service				258,988	-

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

GENERAL FUND

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)**

	2008	2009		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 985,701	769,904	779,707	(9,803)
Delinquent tax	8,974	10,566	-	10,566
Interest and charges on delinquent tax	21,122	20,140	10,000	10,140
Motor vehicle tax	156,716	128,631	135,509	(6,878)
Recreational vehicle tax	2,292	2,088	2,120	(32)
16/20M Truck Tax	14,612	12,261	10,525	1,736
Intangible tax	48,035	59,791	54,735	5,056
Local retailers sales tax	260,757	242,471	225,000	17,471
Rental vehicle excise tax	50	33	40	(7)
Local alcoholic liquor tax	2,733	2,989	3,500	(511)
Transient Guest tax	-	-	11,500	(11,500)
Flood control	3,212	3,572	2,000	1,572
Licenses, Permits and Fees:				
Mortgage registration tax	75,998	77,155	50,000	27,155
Officers' fees	34,114	31,533	28,000	3,533
Motor vehicle registration fees	41,830	43,378	15,000	28,378
Cereal malt beverage and club license	(50)	(25)	-	(25)
Drivers' licenses and notary fees	1,507	1,430	2,500	(1,070)
Diversion fees	6,075	4,695	5,000	(305)
Uses of Money and Property:				
Interest on investments	174,766	85,050	300,000	(214,950)
Other:				
Prisoner Board	163,998	61,914	200,000	(138,086)
Dispatcher and civil defense reimbursements	91,770	57,481	60,000	(2,519)
Reimbursements and miscellaneous	52,034	24,340	50,000	(25,660)
Radio standby	3,300	3,300	15,000	(11,700)
Ambulance Services	267,162	258,858	200,000	58,858
Sale of Real Estate	72,076	-	-	-
Federal Payment In Lieu of Taxes	41,071	42,043	-	42,043
Total Cash Receipts	\$ 2,529,855	1,943,598	2,160,136	(216,538)

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Expenditures</u>				
<u>County Commission</u>				
Personal Services	\$ 37,183	39,000	37,000	2,000
Contractual Services	1,916	821	2,000	(1,179)
Commodities	21	38	200	(162)
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>39,120</u>	<u>39,859</u>	<u>39,200</u>	<u>659</u>
<u>County Clerk</u>				
Personal Services	107,825	95,038	102,580	(7,542)
Contractual Services	2,269	2,363	2,200	163
Commodities	846	1,596	500	1,096
Capital Outlay	72	210	-	210
<u>Department Total</u>	<u>111,012</u>	<u>99,207</u>	<u>105,280</u>	<u>(6,073)</u>
<u>County Treasurer</u>				
Personal Services	104,472	109,407	113,000	(3,593)
Contractual Services	1,425	240	1,000	(760)
Commodities	263	192	1,400	(1,208)
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>106,160</u>	<u>109,839</u>	<u>115,400</u>	<u>(5,561)</u>
<u>County Attorney</u>				
Personal Services	82,271	87,528	75,239	12,289
Contractual Services	11,234	8,513	29,700	(21,187)
Commodities	1,845	1,463	1,100	363
Capital Outlay	322	-	-	-
<u>Department Total</u>	<u>95,672</u>	<u>97,504</u>	<u>106,039</u>	<u>(8,535)</u>
<u>Register of Deeds</u>				
Personal Services	65,597	74,606	81,000	(6,394)
Contractual Services	1,866	1,804	2,300	(496)
Commodities	1,796	2,746	3,400	(654)
Capital Outlay	1,947	2,977	-	2,977
<u>Department Total</u>	<u>71,206</u>	<u>82,133</u>	<u>86,700</u>	<u>(4,567)</u>
<u>Sheriff and Jail</u>				
Personal Services	535,026	554,063	637,307	(83,244)
Contractual Services	84,172	92,023	57,000	35,023
Commodities	108,721	79,636	85,000	(5,364)
Capital Outlay	13,798	389	-	389
<u>Department Total</u>	<u>741,717</u>	<u>726,111</u>	<u>779,307</u>	<u>(53,196)</u>
<u>Unified Court</u>				
Contractual Services	96,775	106,185	105,556	629
Commodities	6,888	6,662	-	6,662
Capital Outlay	10,280	-	-	-
<u>Department Total</u>	<u>113,943</u>	<u>112,847</u>	<u>105,556</u>	<u>7,291</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

GENERAL FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Expenditures, Continued</u>				
<u>Custodian</u>				
Personal Services	27,619	29,182	60,500	(31,318)
Contractual Services	801	529	15,000	(14,471)
Commodities	1,987	1,900	1,000	900
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>30,407</u>	<u>31,611</u>	<u>76,500</u>	<u>(44,889)</u>
<u>Emergency Preparedness</u>				
Personal Services	4,800	5,000	4,700	300
Contractual Services	947	-	600	(600)
Commodities	219	-	1,500	(1,500)
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>5,966</u>	<u>5,000</u>	<u>6,800</u>	<u>(1,800)</u>
<u>Courthouse General Expenses</u>				
Personal Services	35,283	40,170	5,000	35,170
Contractual Services	302,775	252,244	275,000	(22,756)
Commodities	20,726	20,858	20,000	858
Capital Outlay	94,932	13,669	250,000	(236,331)
<u>Department Total</u>	<u>453,716</u>	<u>326,941</u>	<u>550,000</u>	<u>(223,059)</u>
<u>Election</u>				
Personal Services	7,203	9,147	12,530	(3,383)
Contractual Services	25,951	11,236	28,000	(16,764)
Commodities	2,744	663	2,000	(1,337)
Capital Outlay	-	210	-	210
<u>Department Total</u>	<u>35,898</u>	<u>21,256</u>	<u>42,530</u>	<u>(21,274)</u>
<u>Appraiser's Cost</u>				
Personal Services	126,709	138,855	133,300	5,555
Contractual Services	21,314	19,925	30,000	(10,075)
Commodities	5,718	9,541	17,000	(7,459)
Capital Outlay	5,777	199	-	199
<u>Department Total</u>	<u>159,518</u>	<u>168,520</u>	<u>180,300</u>	<u>(11,780)</u>
<u>Ambulance</u>				
Personal Services	329,054	387,564	373,000	14,564
Contractual Services	49,514	65,160	53,730	11,430
Commodities	36,191	32,225	40,800	(8,575)
Capital Outlay	1,280	6,318	-	6,318
<u>Department Total</u>	<u>416,039</u>	<u>491,267</u>	<u>467,530</u>	<u>23,737</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

GENERAL FUND

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)**

	2008	2009		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Expenditures, Continued</u>				
<u>Mowing</u>				
Personal Services	36,402	50,299	50,850	(551)
Contractual Services	209	2,741	2,000	741
Commodities	7,652	10,961	12,200	(1,239)
Transfers Out	-	-	3,000	(3,000)
<u>Department Total</u>	<u>44,263</u>	<u>64,001</u>	<u>68,050</u>	<u>(4,049)</u>
<u>Appropriations</u>				
Juvenile Detention	-	-	12,500	(12,500)
Fair Premiums	14,400	14,400	14,400	-
Fair Maintenance	27,663	27,536	30,250	(2,714)
Elderly	66,048	74,600	74,600	-
Conservation District	30,400	31,900	31,900	-
Mental Health	51,324	55,984	55,984	-
Mental Retardation	51,324	55,984	55,984	-
Neighborhood Revitalization Rebate	28,249	17,681	40,151	(22,470)
Loan Payoff	64,276	-	-	-
Convention & Tourism Bureau	-	-	20,000	(20,000)
County Health	-	14,500	-	14,500
Miscellaneous	-	5,883	-	5,883
Transfer to Equipment Reserve	292,000	15,000	150,000	(135,000)
<u>Total Appropriations</u>	<u>625,684</u>	<u>313,468</u>	<u>485,769</u>	<u>(172,301)</u>
<u>Total Expenditures</u>	<u>3,050,321</u>	<u>2,689,564</u>	<u>3,214,961</u>	<u>(525,397)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(520,466)	(745,966)		
<u>Unencumbered Cash, January 1</u>	<u>1,863,842</u>	<u>1,343,376</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 1,343,376</u>	<u>597,410</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

ROAD AND BRIDGE FUND

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)**

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,193,232	1,519,224	1,539,036	(19,812)
Delinquent Tax	7,768	12,214	-	12,214
Motor Vehicle Tax	120,490	145,228	166,210	(20,982)
Recreational Vehicle Tax	1,753	2,352	2,599	(247)
Rental Vehicle Excise Tax	34	30	49	(19)
16/20M Truck Tax	9,115	9,997	12,909	(2,912)
Special Highway Fuel Tax	354,951	345,530	360,000	(14,470)
Reimbursed Expenses	46,006	3,901	-	3,901
Transfer from Special Highway Improvements	-	242,120	50,000	192,120
<u>Total Cash Receipts</u>	<u>1,733,349</u>	<u>2,280,596</u>	<u>2,130,803</u>	<u>149,793</u>
<u>Expenditures</u>				
<u>Public Works</u>				
Personal Services	520,411	542,885	694,365	(151,480)
Contractual Services	105,273	94,425	66,000	28,425
Commodities	665,882	1,174,708	1,029,300	145,408
Capital Outlay	86,530	175,275	275,000	(99,725)
Transfer to Special				
Highway Improvement	301,515	-	-	-
Neighborhood Revitalization Rebate	60,276	81,238	82,012	(774)
<u>Total Expenditures</u>	<u>1,739,887</u>	<u>2,068,531</u>	<u>2,146,677</u>	<u>(78,146)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(6,538)	212,065		
<u>Unencumbered Cash, January 1</u>	<u>15,874</u>	<u>9,336</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 9,336</u>	<u>221,401</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

HEALTH FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 65,926	65,405	66,151	(746)
Delinquent Tax	509	687	-	687
Motor Vehicle Tax	8,861	8,426	9,144	(718)
Recreational Vehicle Tax	129	137	143	(6)
Rental Vehicle Excise Tax	3	2	3	(1)
16/20M Truck Tax	705	726	710	16
General Fund	-	14,500	-	14,500
Reimbursements and Grants	578,003	599,723	562,470	37,253
<u>Total Cash Receipts</u>	<u>654,136</u>	<u>689,606</u>	<u>638,621</u>	<u>50,985</u>
<u>Expenditures</u>				
Personal Services	457,808	495,756	475,000	20,756
Contractual Services	78,013	85,672	75,000	10,672
Commodities	127,220	138,053	89,378	48,675
Capital Outlay	1,412	6,571	20,000	(13,429)
Neighborhood Revitalization Rebate	3,316	3,491	3,523	(32)
<u>Total Expenditures</u>	<u>667,769</u>	<u>729,543</u>	<u>662,901</u>	<u>66,642</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(13,633)	(39,937)		
<u>Unencumbered Cash, January 1</u>	<u>40,714</u>	<u>27,081</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 27,081</u>	<u>(12,856)</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

HISTORICAL RECORDS FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 33,993	36,912	37,431	(519)
Delinquent Tax	254	355	-	355
Motor Vehicle Tax	4,355	4,311	4,719	(408)
Recreational Vehicle Tax	63	70	74	(4)
Rental Vehicle Excise Tax	1	1	1	-
16/20M Truck Tax	340	359	366	(7)
<u>Total Cash Receipts</u>	<u>39,006</u>	<u>42,008</u>	<u>42,591</u>	<u>(583)</u>
<u>Expenditures</u>				
Culture and Recreation:				
Neighborhood Revitalization Rebate	1,712	1,970	1,994	(24)
Appropriation	37,294	40,038	40,697	(659)
<u>Total Expenditures</u>	<u>39,006</u>	<u>42,008</u>	<u>42,691</u>	<u>(683)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	-	-		
<u>Unencumbered Cash, January 1</u>	-	-		
<u>Unencumbered Cash, December 31</u>	<u>\$ -</u>	<u>-</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NOXIOUS WEED FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 104,436	111,029	112,307	(1,278)
Delinquent Tax	766	1,083	-	1,083
Motor Vehicle Tax	13,065	13,185	14,512	(1,327)
Recreational Vehicle Tax	190	214	227	(13)
Rental Vehicle Excise Tax	4	3	4	(1)
16/20M Truck Tax	1,019	1,076	1,127	(51)
Chemical Sales	132,614	158,196	199,325	(41,129)
<u>Total Cash Receipts</u>	<u>252,094</u>	<u>284,786</u>	<u>327,502</u>	<u>(42,716)</u>
<u>Expenditures</u>				
Conservation and Environment:				
Personal Services	65,063	72,057	94,998	(22,941)
Contractual Services	9,805	9,285	12,025	(2,740)
Commodities	159,147	151,151	208,953	(57,802)
Capital Outlay	127	-	-	-
Neighborhood Revitalization Rebate	5,263	5,925	5,982	(57)
Transfer to Noxious Weed				
Capital Outlay	12,000	12,000	12,000	-
<u>Total Expenditures</u>	<u>251,405</u>	<u>250,418</u>	<u>333,958</u>	<u>(83,540)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	689	34,368		
<u>Unencumbered Cash, January 1</u>	<u>35,457</u>	<u>36,146</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 36,146</u>	<u>70,514</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

COURTHOUSE MAINTENANCE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 104,436	110,736	112,307	(1,571)
Delinquent Tax	766	1,081	-	1,081
Motor Vehicle Tax	13,065	13,185	14,512	(1,327)
Recreational Vehicle Tax	190	214	227	(13)
Rental Vehicle Excise Tax	4	3	4	(1)
16/20M Truck Tax	1,019	1,076	1,127	(51)
Collections	69,199	-	-	-
<u>Total Cash Receipts</u>	<u>188,679</u>	<u>126,295</u>	<u>128,177</u>	<u>(1,882)</u>
<u>Expenditures</u>				
Neighborhood Revitalization Rebate	5,263	5,910	5,982	(72)
Appropriation	487	-	200,000	(200,000)
<u>Total Expenditures</u>	<u>5,750</u>	<u>5,910</u>	<u>205,982</u>	<u>(200,072)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	182,929	120,385		
<u>Unencumbered Cash, January 1</u>	<u>26,739</u>	<u>209,668</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 209,668</u>	<u>330,053</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

SPECIAL ALCOHOL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>		<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Private Club Liquor Tax	\$ 10,589	12,689	12,000	689
<u>Expenditures</u>				
Public Health:				
Personal Services	481	412	1,000	(588)
Commodities	721	2,173	-	2,173
Appropriations	300	-	-	-
Alcohol & Drug Programs	9,583	11,041	36,375	(25,334)
<u>Total Expenditures</u>	<u>11,085</u>	<u>13,626</u>	<u>37,375</u>	<u>(23,749)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(496)	(937)		
<u>Unencumbered Cash, January 1</u>	<u>24,912</u>	<u>24,416</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 24,416</u>	<u>23,479</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>	<u>Variance -</u>
	<u>Actual</u>	<u>Actual Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Cash Receipts</u>			
Taxes and Shared Revenue:			
Private Club Liquor Tax	\$ 2,733	2,989 4,000	(1,011)
<u>Expenditures</u>			
Culture and Recreation:			
Contractual Services	-	5,397 -	5,397
Donations	3,300	400 11,964	(11,564)
<u>Total Expenditures</u>	3,300	5,797 11,964	(6,167)
<u>Receipts Over (Under)</u>			
<u>Expenditures</u>	(567)	(2,808)	
<u>Unencumbered Cash, January 1</u>	5,964	5,397	
<u>Unencumbered Cash, December 31</u>	\$ 5,397	2,589	

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 FOR THE YEAR ENDED DECEMBER 31, 2009
 (WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 937,644	1,025,082	1,038,940	(13,858)
Delinquent Tax	6,411	9,607	-	9,607
Motor Vehicle Tax	109,197	117,693	130,614	(12,921)
Recreational Vehicle Tax	1,585	1,908	2,042	(134)
Rental Vehicle Excise Tax	30	26	38	(12)
16/20M Truck Tax	7,405	9,291	10,144	(853)
Reimbursements	195,023	135,523	150,000	(14,477)
<u>Total Cash Receipts</u>	<u>1,257,295</u>	<u>1,299,130</u>	<u>1,331,778</u>	<u>(32,648)</u>
<u>Expenditures</u>				
Employee Benefits:				
Social Security	201,836	221,529	252,000	(30,471)
K.P.E.R.S.	152,958	162,021	157,500	4,521
Unemployment Tax	3,609	6,562	12,600	(6,038)
Worker's Compensation	136,914	135,088	140,000	(4,912)
Life Insurance	6,701	4,216	8,000	(3,784)
Health Insurance	704,780	749,423	825,000	(75,577)
Miscellaneous	-	-	-	-
Neighborhood Revitalization Rebate	47,365	54,818	55,341	(523)
<u>Total Expenditures</u>	<u>1,254,163</u>	<u>1,333,657</u>	<u>1,450,441</u>	<u>(116,784)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	3,132	(34,527)		
<u>Unencumbered Cash, January 1</u>	<u>229,382</u>	<u>232,514</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 232,514</u>	<u>197,987</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

EMERGENCY 911 FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
<u>Cash Receipts</u>				<u>(Under)</u>
Telephone User Fees	\$ 30,731	30,482	50,000	(19,518)
<u>Expenditures</u>				
Public Safety:				
Equipment and Operations	28,629	22,734	106,167	(83,433)
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	2,102	7,748		
<u>Unencumbered Cash, January 1</u>	44,167	46,269		
<u>Unencumbered Cash, December 31</u>	\$ 46,269	54,017		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>	Variance -
	<u>Actual</u>	<u>Actual</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Cash Receipts</u>			
Transfer from Noxious Weed Fund	\$ 12,000	12,000 12,000	-
<u>Expenditures</u>			
Conservation and Environment: Capital Outlay	1,800	25,654 85,058	(59,404)
<u>Receipts Over (Under)</u>	10,200	(13,654)	
<u>Expenditures</u>			
<u>Unencumbered Cash, January 1</u>	71,058	81,258	
<u>Unencumbered Cash, December 31</u>	\$ 81,258	67,604	

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

WASTE DISPOSAL FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
User Fees	\$ 244,640	222,703	252,276	(29,573)
User Fees - Special Assessments	179,301	183,839	172,738	11,101
Reimbursements	16,215	-	-	-
<u>Total Cash Receipts</u>	<u>440,156</u>	<u>406,542</u>	<u>425,014</u>	<u>(18,472)</u>
<u>Expenditures</u>				
Sanitation:				
Personal Services	131,782	153,229	141,500	11,729
Contractual Services	74,534	93,792	66,580	27,212
Commodities	83,477	56,808	93,775	(36,967)
Capital Outlay	3,606	1,587	-	1,587
Transfer to Landfill				
Post/Closure	33,590	48,590	48,590	-
Transfer to Solid Waste				
Capital Outlay	50,000	25,000	51,000	(26,000)
Transfer to Solid Waste				
Landfill Improvement	50,000	25,000	50,000	(25,000)
<u>Total Expenditures</u>	<u>426,989</u>	<u>404,006</u>	<u>451,445</u>	<u>(47,439)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	13,167	2,536		
<u>Unencumbered Cash, January 1</u>	<u>106,654</u>	<u>119,821</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 119,821</u>	<u>122,357</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

WASTE DISPOSAL CAPITAL OUTLAY FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Transfer from Solid Waste Fund	\$ 50,000	25,000	51,000	(26,000)
<u>Expenditures</u>				
Sanitation: Capital Outlay	38,600	24,131	149,836	(125,705)
<u>Receipts Over (Under)</u>	11,400	869		
<u>Expenditures</u>				
<u>Unencumbered Cash, January 1</u>	77,836	89,236		
<u>Unencumbered Cash, December 31</u>	\$ 89,236	90,105		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

ECONOMIC DEVELOPMENT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 101,912	107,265	108,471	(1,206)
Delinquent Tax	738	1,049	-	1,049
Motor Vehicle Tax	13,065	12,926	14,157	(1,231)
Recreational Vehicle Tax	190	210	221	(11)
Rental Vehicle Excise Tax	4	3	4	(1)
16/20M Truck Tax	1,019	1,076	1,099	(23)
Sale of Real Estate	135,824	-	-	-
Other Receipts	11,954	15,395	-	15,395
<u>Total Cash Receipts</u>	<u>264,706</u>	<u>137,924</u>	<u>123,952</u>	<u>13,972</u>
<u>Expenditures</u>				
Personal Services	18,250	27,000	30,000	(3,000)
Contractual Services	52,422	139,206	43,000	96,206
Commodities	42	1,204	35,000	(33,796)
Capital Outlay	20,802	-	110,000	(110,000)
Neighborhood Revitalization Rebate	5,133	5,725	5,777	(52)
<u>Total Expenditures</u>	<u>96,649</u>	<u>173,135</u>	<u>223,777</u>	<u>(50,642)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	168,057	(35,211)		
<u>Unencumbered Cash, January 1</u>	<u>151,091</u>	<u>319,148</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 319,148</u>	<u>283,937</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

SPECIAL BRIDGE FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 FOR THE YEAR ENDED DECEMBER 31, 2009
 (WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 101,912	113,933	112,293	1,640
Delinquent Tax	744	1,045	-	1,045
Motor Vehicle Tax	13,024	12,915	14,157	(1,242)
Recreational Vehicle Tax	190	209	221	(12)
16/20M Truck Tax	1,034	1,095	1,099	(4)
Rental Vehicle Excise Tax	4	3	4	(1)
Insurance Reimbursement	100,000	-	-	-
<u>Total Cash Receipts</u>	<u>216,908</u>	<u>129,200</u>	<u>127,774</u>	<u>1,426</u>
<u>Expenditures</u>				
Contractual Services	147,612	41,766	-	41,766
Commodities	86,860	89,995	294,000	(204,005)
Capital Outlay	2,592	-	-	-
Neighborhood Revitalization Rebate	5,133	5,925	5,981	(56)
<u>Total Expenditures</u>	<u>242,197</u>	<u>137,686</u>	<u>299,981</u>	<u>(162,295)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(25,289)	(8,486)		
<u>Unencumbered Cash, January 1</u>	<u>200,509</u>	<u>175,220</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 175,220</u>	<u>166,734</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

CELL PHONE 911

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETFOR THE YEAR ENDED DECEMBER 31, 2009(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Cash Receipts</u>				
Collections	\$ 17,178	15,849	25,000	(9,151)
State Grant	-	-	-	-
Interest Income	260	486	200	286
<u>Total Cash Receipts</u>	<u>17,438</u>	<u>16,335</u>	<u>25,200</u>	<u>(8,865)</u>
<u>Expenditures</u>				
Equipment & Maintenance	1,111	3,759	79,720	(75,961)
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	16,327	12,576		
<u>Unencumbered Cash, January 1</u>	<u>15,520</u>	<u>31,847</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 31,847</u>	<u>44,423</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>EQUIPMENT RESERVE</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
<u>Cash Receipts</u>		
Transfer from General Fund	\$ 292,000	15,000
<u>Expenditures</u>		
Capital Outlay	56,392	51,312
<u>Receipts Over (Under) Expenditures</u>	235,608	(36,312)
<u>Unencumbered Cash, January 1</u>	127,982	363,590
<u>Unencumbered Cash, December 31</u>	<u>\$ 363,590</u>	<u>327,278</u>
<u>CONCEALED HAND GUN</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Fees	\$ 320	1,000
<u>Expenditures</u>		
Contractual Services	-	-
<u>Receipts Over (Under) Expenditures</u>	320	1,000
<u>Unencumbered Cash, January 1</u>	1,480	1,800
<u>Unencumbered Cash, December 31</u>	<u>\$ 1,800</u>	<u>2,800</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>SPECIAL HIGHWAY IMPROVEMENTS FUND</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Transfer from Road and Bridge	\$ 301,515	-
<u>Expenditures</u>		
Capital Outlay	-	247,500
Transfer to Road and Bridge	-	242,120
<u>Total Expenditures</u>	<u>-</u>	<u>489,620</u>
<u>Receipts Over (Under) Expenditures</u>	301,515	(489,620)
<u>Unencumbered Cash, January 1</u>	<u>188,105</u>	<u>489,620</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 489,620</u>	<u>-</u>
<u>CLAY COUNTS - PREVENTION</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
State Grants	\$ 37,826	99,979
<u>Expenditures</u>		
Personal Services	13,233	-
Contractual Services	25,948	74,775
Commodities	12	5,935
<u>Total Expenditures</u>	<u>39,193</u>	<u>80,710</u>
<u>Receipts Over (Under) Expenditures</u>	(1,367)	19,269
<u>Unencumbered Cash, January 1</u>	<u>-</u>	<u>(1,367)</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ (1,367)</u>	<u>17,902</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>SHERIFF'S DRUG ASSET FORFEITURE</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Restitution	\$ -	-
<u>Expenditures</u>		
Program Expenditures	1,735	1,000
<u>Receipts Over (Under)</u>		
<u>Expenditures</u>	(1,735)	(1,000)
<u>Unencumbered Cash, January 1</u>	5,691	3,956
<u>Unencumbered Cash, December 31</u>	<u>\$ 3,956</u>	<u>2,956</u>
<u>REGISTERED OFFENDER</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Restitution	\$ 360	1,060
<u>Expenditures</u>		
Program Expenditures	-	-
<u>Receipts Over (Under)</u>		
<u>Expenditures</u>	360	1,060
<u>Unencumbered Cash, January 1</u>	-	360
<u>Unencumbered Cash, December 31</u>	<u>\$ 360</u>	<u>1,420</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDSSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUALFOR THE YEAR ENDED DECEMBER 31, 2009(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>SOLID WASTE LANDFILL IMPROVEMENT</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Transfer From Solid Waste	\$ 50,000	25,000
<u>Expenditures</u>		
Contractual Services	-	39,083
Capital Outlay	-	35,368
<u>Total Expenditures</u>	-	74,451
<u>Receipts Over (Under) Expenditures</u>	50,000	(49,451)
<u>Unencumbered Cash, January 1</u>	315,174	365,174
<u>Unencumbered Cash, December 31</u>	<u>\$ 365,174</u>	<u>315,723</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>AMBULANCE GRANT</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Collections	\$ 4,441	3,203
<u>Total Cash Receipts</u>	<u>4,441</u>	<u>3,203</u>
<u>Expenditures</u>		
Equipment & Supplies	8,507	-
<u>Receipts Over (Under) Expenditures</u>	<u>(4,066)</u>	<u>3,203</u>
<u>Unencumbered Cash, January 1</u>	<u>5,028</u>	<u>962</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 962</u>	<u>4,165</u>
<u>CITIZENS CORP GRANT</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
State Grant	\$ -	-
<u>Total Cash Receipts</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>		
Equipment & Supplies	-	-
<u>Receipts Over (Under) Expenditures</u>	<u>-</u>	<u>-</u>
<u>Unencumbered Cash, January 1</u>	<u>3,885</u>	<u>3,885</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 3,885</u>	<u>3,885</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>REGISTER OF DEEDS TECHNOLOGY</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Technology Fees	\$ 10,224	11,884
<u>Total Cash Receipts</u>	<u>10,224</u>	<u>11,884</u>
<u>Expenditures</u>		
Equipment & Supplies	10,983	6,687
<u>Receipts Over (Under) Expenditures</u>	(759)	5,197
<u>Unencumbered Cash, January 1</u>	<u>42,798</u>	<u>42,039</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 42,039</u>	<u>47,236</u>
<u>EMERGENCY MANAGEMENT GRANT</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Collections	\$ -	5,927
State Grants	-	17,833
<u>Total Cash Receipts</u>	<u>-</u>	<u>23,760</u>
<u>Expenditures</u>		
Training & Supplies	8,049	4,119
<u>Receipts Over (Under) Expenditures</u>	(8,049)	19,641
<u>Unencumbered Cash, January 1</u>	<u>-</u>	<u>(8,049)</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ (8,049)</u>	<u>11,592</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>UNDERAGE DRINKING REWARD</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Technology Fees	\$ -	1,000
<u>Total Cash Receipts</u>	-	1,000
<u>Expenditures</u>		
Training & Supplies	-	-
<u>Receipts Over (Under) Expenditures</u>	-	1,000
<u>Unencumbered Cash, January 1</u>	-	-
<u>Unencumbered Cash, December 31</u>	<u>\$ -</u>	<u>1,000</u>
 <u>INMATE WORK RELEASE</u>	 <u>2008</u>	 <u>2009</u>
<u>Cash Receipts</u>		
Collections	\$ -	2,833
<u>Total Cash Receipts</u>	-	2,833
<u>Expenditures</u>		
Training & Supplies	-	-
<u>Receipts Over (Under) Expenditures</u>	-	2,833
<u>Unencumbered Cash, January 1</u>	-	-
<u>Unencumbered Cash, December 31</u>	<u>\$ -</u>	<u>2,833</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

BOND AND INTEREST FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 161,537	170,309	172,251	(1,942)
Delinquent Tax	1,228	1,681	-	1,681
Motor Vehicle Tax	21,272	20,373	22,348	(1,975)
Recreational Vehicle Tax	311	330	349	(19)
Rental Vehicle Excise Tax	7	5	7	(2)
16/20M Truck Tax	1,910	1,684	1,736	(52)
Refunding Bond Proceeds	-	25,781	-	25,781
<u>Total Cash Receipts</u>	<u>186,265</u>	<u>220,163</u>	<u>196,691</u>	<u>23,472</u>
<u>Expenditures</u>				
Debt Service:				
Bond Principal	130,750	137,250	137,250	-
Bond Interest	50,658	44,839	44,839	-
Commission and Postage	1	1	10	(9)
Bond Refinancing Costs	-	16,020	-	16,020
Cash-Basis Requirement	-	-	50,000	(50,000)
Neighborhood Revitalization Rebate	8,105	9,089	9,174	(85)
<u>Total Expenditures</u>	<u>189,514</u>	<u>207,199</u>	<u>241,273</u>	<u>(34,074)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(3,249)	12,964		
<u>Unencumbered Cash, January 1</u>	<u>46,583</u>	<u>43,334</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 43,334</u>	<u>56,298</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

BRIDGE IMPROVEMENT SALES TAX
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Sales Tax Proceeds	\$ 502,762	471,641	480,000	(8,359)
Loan Proceeds	-	-	-	-
<u>Total Cash Receipts</u>	<u>502,762</u>	<u>471,641</u>	<u>480,000</u>	<u>(8,359)</u>
<u>Expenditures</u>				
Debt Service:				
Bond Principal	174,250	182,750	182,750	-
Bond Interest	38,817	32,196	32,195	1
Commission and Postage	3	2	20	(18)
Loan Principal	147,779	153,365	234,895	(81,530)
Loan Interest	87,116	81,530	-	81,530
Contractual Services	-	-	-	-
<u>Total Expenditures</u>	<u>447,965</u>	<u>449,843</u>	<u>449,860</u>	<u>(17)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	54,797	21,798		
<u>Unencumbered Cash, January 1</u>	<u>1,219,884</u>	<u>1,274,681</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 1,274,681</u>	<u>1,296,479</u>		

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUND
LANDFILL POST-CLOSURESTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Transfer from Waste Disposal	\$ 33,590	48,590
Interest Income	13,376	4,132
<u>Total Cash Receipts</u>	<u>46,966</u>	<u>52,722</u>
<u>Expenditures</u>		
Contractual Services	402	-
Commodities	250	-
<u>Total Expenditures</u>	<u>652</u>	<u>-</u>
<u>Receipts Over (Under) Expenditures</u>	46,314	52,722
<u>Unencumbered Cash, January 1</u>	<u>617,729</u>	<u>664,043</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 664,043</u>	<u>716,765</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUND2002 SERIES A BONDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUALFOR THE YEAR ENDED DECEMBER 31, 2009(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Interest Income	\$ 7,115	1,352
<u>Total Cash Receipts</u>	<u>7,115</u>	<u>1,352</u>
<u>Expenditures</u>		
Contractual Services	-	-
Commodities	-	-
Capital Outlay	-	-
<u>Total Expenditures</u>	<u>-</u>	<u>-</u>
<u>Receipts Over (Under) Expenditures</u>	7,115	1,352
<u>Unencumbered Cash, January 1</u>	<u>203,149</u>	<u>210,264</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 210,264</u>	<u>211,616</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>SHERIFF'S BENEFIT</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Donations	\$ 1,634	2,400
Interest Income	25	23
<u>Total Cash Receipts</u>	<u>1,659</u>	<u>2,423</u>
<u>Expenditures</u>		
Equipment & Supplies	1,148	4,485
<u>Receipts Over (Under) Expenditures</u>	<u>511</u>	<u>(2,062)</u>
<u>Unencumbered Cash, January 1</u>	<u>12,665</u>	<u>13,176</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 13,176</u>	<u>11,114</u>

<u>SHERIFF'S INMATE</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Inmate Deposits	\$ 27,765	15,123
<u>Expenditures</u>		
Equipment & Supplies	53,524	14,570
<u>Receipts Over (Under) Expenditures</u>	<u>(25,759)</u>	<u>553</u>
<u>Unencumbered Cash, January 1</u>	<u>28,131</u>	<u>2,372</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 2,372</u>	<u>2,925</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>AMBULANCE SPECIAL EQUIPMENT</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Donations	\$ 240	150
Interest Income	8	9
<u>Total Cash Receipts</u>	<u>248</u>	<u>159</u>
<u>Expenditures</u>		
Equipment & Supplies	-	-
<u>Receipts Over (Under) Expenditures</u>	<u>248</u>	<u>159</u>
<u>Unencumbered Cash, January 1</u>	<u>1,446</u>	<u>1,694</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 1,694</u>	<u>1,853</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDSSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUALFOR THE YEAR ENDED DECEMBER 31, 2009(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>AMBULANCE SERVICE</u>	<u>2008</u>	<u>2009</u>
<u>Cash Receipts</u>		
Patient Charges	\$ 268,973	253,226
State of Kansas	<u>1,913</u>	<u>5,773</u>
<u>Total Cash Receipts</u>	<u>270,886</u>	<u>258,999</u>
<u>Expenditures</u>		
Equipment & Supplies	<u>267,210</u>	<u>258,988</u>
<u>Receipts Over (Under) Expenditures</u>	3,676	11
<u>Unencumbered Cash, January 1</u>	<u>(3,605)</u>	<u>71</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 71</u>	<u>82</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, AND SUBDIVISION FUNDS
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	\$ 6,232,112	10,540,018	10,374,154	6,397,976
Advance Tax	-	560	560	-
Current Tax Holding	2,734	33,401	36,135	-
Delinquent Real Estate				
Tax Holding	36,530	66,410	86,969	15,971
Old Tax Payments	85	-	85	-
Delinquent Personal				
Property Tax	560	14,421	13,829	1,152
Motor Vehicle Rental				
Excise Tax	198	234	274	158
Motor Vehicle Tax	221,320	1,118,353	1,138,550	201,123
Flood Control	-	8,162	-	8,162
NRP Tax Holding	-	468,392	468,392	-
Mortgage Co. Holding	-	6,739	6,739	-
City/County Trans. Guest	23,303	11,315	15,840	18,778
City/County Highway	-	-	-	-
Total Distributable Funds	\$ 6,516,842	12,268,005	12,141,527	6,643,320
State Funds:				
State Educational				
Building	\$ -	84,131	84,131	-
Institutional Building	-	42,065	42,065	-
State General	-	8	8	-
Game Licenses and Park				
Permits	-	-	-	-
Drivers' Licenses	-	17,730	17,730	-
Motor Vehicle Licenses	2,666	643,326	645,992	-
Sales and Compensating				
Tax	19,354	208,920	212,120	16,154
Total State Funds	\$ 22,020	996,180	1,002,046	16,154

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, AND SUBDIVISION FUNDS
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ 41,635	2,001,875	1,999,771	43,739
Townships	-	1	1	-
School Districts	-	3,084,910	3,084,910	-
Rural Highway District	1,243	845,896	847,139	-
Fire Districts	221	145,623	145,632	212
Cemeteries	-	66,404	66,404	-
Watershed District	-	195,450	195,450	-
NCKL System	-	66,221	66,221	-
<u>Total Subdivision Funds</u>	<u>\$ 43,099</u>	<u>6,406,380</u>	<u>6,405,528</u>	<u>43,951</u>
Other Agency Funds:				
Clay County Veterans	\$ 6,149	-	-	6,149
Treasurer's Special				
Auto	43,378	38,222	35,155	46,445
Stray Animal	726	-	-	726
P.A.T.F.	892	1,544	621	1,815
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Proceeds	220,000	-	-	220,000
Hospital Bond Reserve	227,413	509,781	338,533	398,661
Hospital Proceeds #2	250,000	-	-	250,000
Clerk of the District				
Court	12,176	188,388	186,239	14,325
Riverside Drainage	82,642	5,135	-	87,777
Bankruptcy	1,331	1,058	933	1,456
Unclaimed Money	847	-	-	847
<u>Total Other Trust Funds</u>	<u>\$ 846,289</u>	<u>367,352</u>	<u>561,481</u>	<u>1,028,936</u>
<u>Total All Agency Funds</u>	<u>\$ 7,428,250</u>	<u>20,037,917</u>	<u>20,110,582</u>	<u>7,732,361</u>

The notes to the financial statements are an integral part of this statement.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows:

1. Reporting Entity

Clay County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. These financial statements present Clay County, Kansas, the primary government only. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements do not include the financial data of component units of Clay County, Kansas.

2. Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the County for the year of 2009:

Governmental Funds:

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

Debt Service Funds - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Capital Projects Funds - to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

Proprietary Funds:

Enterprise Funds – to account for operations that are financed and operated in a manner similar to private business enterprises—where the stated intent is that the costs (expenditures) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges—or where periodic determination of cash receipts, expenditures and/or receipts over expenditures is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust Funds and Agency Funds.

3. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. In accounting for such reimbursements, Clay County, Kansas records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

4. Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

5. Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements.

6. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Budgetary Information, Continued

enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special revenue funds:

Equipment Reserve	Concealed Hand Gun
Special Highway Improvements	Clay Counts - Prevention
Sheriff's Drug Asset Forfeiture Fund	Registered Offender
Ambulance Grant	Solid Waste Landfill Improvement
Register of Deeds Technology	Citizens Corp Grant
Emergency Management Grant	Underage Drinking Reward
Inmate Work Release	

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Budgetary Information, Continued

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the County Commission.

7. Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 8% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

NOTE B – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2009.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods".

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE B – DEPOSITS AND INVESTMENTS (Continued)

At December 31, 2009, the County's carrying amount of deposits was \$13,148,773 and the bank balance was \$13,344,763. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$950,000 was covered by federal depository insurance, \$11,964,133 was collateralized with securities held by the pledging financial institutions' agents in the County's name and the balance of \$430,630 was covered by the Transaction Account Guarantee Program through FDIC.

NOTE C – COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

Budget Law Compliance:

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2009, the following fund was in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Health	\$ 66,642

Cash Basis Compliance:

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

For the year ended December 31, 2009, the following fund was in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Health	\$ 12,856

NOTE D – INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Equipment Reserve Fund	K.S.A. 19-119	\$ 15,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	12,000
Special Highway Improv.	Road & Bridge	K.S.A. 68-509	242,120
Solid Waste	Landfill Post/Closure	K.S.A. 65-204	48,590
Solid Waste	S.W. Capital Outlay	K.S.A. 65-204	25,000
Solid Waste	S.W. Landfill Improvement	K.S.A. 65-204	25,000

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE E – LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2009, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>2009 Interest Paid</u>
General Obligation Bonds:										
Hospital Refunding	3.90 - 4.85%	11/1/1997	1,625,000	10/1/2011	\$ 585,000	-	585,000	(585,000)	-	28,085
Bridge Construction Refunding	3.90 - 5.10%	11/1/1997	1,375,000	10/1/2015	795,000	-	795,000	(795,000)	-	39,157
Series 2002A	3.35 - 4.25%	4/25/2002	2,000,000	10/1/2012	920,000	-	215,000	(215,000)	705,000	37,877
Series 2009-A, Hospital Refunding	3.00 - 3.09%	9/1/2009	400,000	10/1/2011	-	400,000	-	400,000	400,000	-
Series 2009-B, Refunding	3.00 - 3.04%	9/1/2009	690,000	10/1/2015	-	690,000	-	690,000	690,000	-
					<u>2,300,000</u>	<u>1,090,000</u>	<u>1,595,000</u>	<u>(505,000)</u>	<u>1,795,000</u>	<u>105,119</u>
Revenue Bonds:										
Series 2006A	4.10 - 5.25%	3/29/2006	2,500,000	10/1/2020	2,500,000	-	-	-	2,500,000	120,448
					<u>2,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>120,448</u>
KDOT Loan:										
	3.78%	4/17/2006	2,580,729	8/1/2020	2,156,872	-	153,365	(153,365)	2,003,507	81,530
					<u>2,156,872</u>	<u>-</u>	<u>153,365</u>	<u>(153,365)</u>	<u>2,003,507</u>	<u>81,530</u>
Total Contractual Indebtedness										
			6,956,872		6,956,872	1,090,000	1,748,365	(658,365)	6,298,507	307,097
Compensated Absences										
			224,058		224,058	-	-	(5,844)	218,214	-
Total Long-Term Debt										
			\$ 7,180,930		\$ 7,180,930	1,090,000	1,748,365	(664,209)	6,516,721	307,097

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE E - LONG-TERM DEBT (Continued)

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

PRINCIPAL	Year						
	2010	2011	2012	2013	2014	2015-2019	Total
General Obligation Bonds:							
Series 2009-A, Hospital Refunding	\$ 200,000	200,000	-	-	-	-	400,000
Series 2009-B, Refunding	115,000	120,000	125,000	130,000	135,000	65,000	690,000
Series 2002A	225,000	235,000	245,000	-	-	-	705,000
Total General Obligation Bonds	540,000	555,000	370,000	130,000	135,000	65,000	1,795,000
Revenue Bonds:							
Hospital Revenue Bond Series 2006A	-	205,000	210,000	220,000	230,000	1,330,000	2,500,000
KDOT Loan	159,163	165,179	171,423	177,902	184,627	1,033,247	2,003,507
TOTAL PRINCIPAL	699,163	925,179	751,423	527,902	549,627	2,428,247	6,298,507
INTEREST							
General Obligation Bonds:							
Series 2009-A, Hospital Refunding	13,000	6,000	-	-	-	-	19,000
Series 2009-B, Refunding	22,425	17,250	13,650	9,900	6,000	1,950	71,175
Series 2002A	29,278	20,165	10,413	-	-	-	59,856
Total General Obligation Bonds	64,703	43,415	24,063	9,900	6,000	1,950	150,031
Revenue Bonds:							
Hospital Revenue Bond Series 2006A	120,447	120,448	112,042	113,117	93,218	288,843	864,128
KDOT Loan	75,733	69,716	63,472	56,993	50,288	141,228	461,642
TOTAL INTEREST	260,883	233,579	199,577	180,010	149,486	432,021	1,475,801
TOTAL PRINCIPAL & INTEREST	\$ 960,046	1,158,758	951,000	707,912	699,113	2,860,268	7,774,308

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

NOTE F – DEFINED BENEFIT PENSION PLAN

Plan Description. Clay County, Kansas contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for employees hired prior to July 1, 2009 (Tier 1) and K.S.A. 74-49,210 establishes the KPERS member-employee rate at 6% of covered salary for employees hired on or after July 1, 2009 (Tier 2). The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established for 2009 is 6.54%. Clay County employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007 were \$187,877, \$154,793, and \$137,506, respectively, equal to the required contributions for each year.

NOTE G – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is administered by Nationwide Retirement System. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

NOTE H – COMPENSATED ABSENCES

The County's policy regarding vacation leave allows employees to accumulate vacation time based on years of continuous service as follows:

<u>Years of Continuous Service</u>	<u>Vacation Days Accrued</u>	<u>Maximum Accrual</u>
Ten or Less	1.25 days/mo.	15 days
10 to 20	1.50 days/mo.	18 days
Over 20	1.75 days/mo.	21 days

Vacation leave is earned by the month. If an employee leaves the County, they are entitled to a payment of all accrued vacation pay earned prior to termination or resignation.

Employees are allowed one day of sick leave per month of employment and may accumulate up to 120 days of unused sick leave. Upon retirement or termination, all accumulated sick pay is forfeited.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS **DECEMBER 31, 2009**

NOTE H – COMPENSATED ABSENCES (Continued)

Part time employees earn vacation and sick leave based on a rate of half that earned by full time employees which has been stated above.

The County has estimated the dollar amount of accumulated vacation for all employees at December 31, 2009 of \$218,214. The net effect of all increases and decreases in compensated absences for the year was a decrease of \$5,844.

The only estimate in these financial statements is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

NOTE I – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Heilman Insurance Agency and State Farm Insurance Agency. The County also joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties which provides insurance programs for participating members. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three years.

NOTE J - LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Under the basis of accounting discussed in Note A, the County recognizes expense, generally, when paid; therefore, the closure and postclosure care costs (estimated through December 31, 2009 at \$782,354) will be recognized in future years as incurred.

The estimated remaining life of the County landfill is 29.75 years. The liability at December 31, 2009 is estimated based on 42.11% of the total capacity utilized at that date. Estimated total costs of closure and postclosure care of \$1,857,734 are based on what it would cost to perform all closure and postclosure care in 2009. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is not required to fund a reserve to pay closure and postclosure care costs. However, the County has voluntarily established a Landfill Post-Closure Fund to reserve funds for these costs. A transfer of \$48,590 was made to this fund in 2009. The balance of this postclosure reserve fund is now \$716,765 as of December 31, 2009.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

NOTE K – 2008 FINANCIAL DATA

The amounts shown for 2008 in the financial statements are included where practicable, only to provide a basis for comparison with 2009, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Rounding variances may exist between amounts reported for the 2008 calendar year in these financial statements and the amounts reported in the 2008 audited financial statements.

NOTE L – LITIGATION

As of December 16, 2010, the County has no claims of which are expected to have a material effect on the County.

NOTE M – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

NOTE N – REFUNDING BONDS

On September 1, 2009, Clay County issued general obligation bonds in the amount of \$1,085,000 to do an advance refunding to retire the remaining \$395,000 of the Hospital Refunding Bonds issued 11/01/1997 and \$690,000 of the Bridge Construction Refunding Bonds issued 11/01/1997. The new general obligation bonds will consist of two series, Hospital Refunding Bond Series 2009-A and General Obligation Bond Series 2009-B. Series 2009-A will have a maturity date of 10/01/2011 while Series 2009-B will mature on 10/01/2015. The general obligation refunding bonds resulted in net proceeds of \$1,115,781. Of this amount, \$400,000 was used to retire Hospital Refunding Bond issue dated 11/01/1997, \$690,000 was used to retire Bridge Construction Refunding Bond issue date 11/01/1997 and \$25,781 was deposited with the County and applied to pay the cost of issuing the refunding bonds and interest payments.

NOTE O – SUBSEQUENT EVENT

It was discovered in April 2010 that there were some discrepancies in the Sheriff department's bookkeeping. At that time the Kansas Bureau of Investigation was brought in to assist in the investigation of these discrepancies. The investigation found that an employee had misused the department's funds from December 31, 2009 to April 23, 2010. The embezzlement amounted to \$2,427.25. The employee was prosecuted on November 10, 2010 and found guilty which required them to pay restitution in the amount of \$1,200.